

§ 70.420 Forms.

For forms to be used, *see* § 70.411(c).

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

§ 70.421 Alcohol dealer registration.

Every person who sells, or offers for sale, any alcohol product (distilled spirits, wines, or beer) fit for beverage use must register with the Alcohol and Tobacco Tax and Trade Bureau. The specific requirements are contained in the following regulations:

(a) For proprietors of distilled spirits plants, parts 19 and 31 of this chapter;

(b) For bonded wineries, bonded wine cellars, bonded wine warehouses, and taxpaid wine bottling houses, parts 24 and 31 of this chapter;

(c) For brewers, parts 25 and 31 of this chapter;

(d) For persons bringing distilled spirits, wines, or beer from Puerto Rico and the Virgin Islands to the United States, parts 26 and 31 of this chapter;

(e) For importers of distilled spirits, wines, or beer, parts 27 and 31 of this chapter; and

(f) For wholesalers and retailers of distilled spirits, wines, or beer, part 31 of this chapter.

[T.D. TTB-79, 74 FR 37424, July 28, 2009]

§ 70.422 Registration of manufacturers of nonbeverage products.

For provisions regarding the registration of persons claiming drawback on distilled spirits used in the manufacture of certain nonbeverage products, *see* part 17 of this chapter.

[T.D. TTB-79, 74 FR 37424, July 28, 2009]

PROVISIONS RELATING TO TOBACCO
PRODUCTS, AND CIGARETTE PAPERS
AND TUBES

§ 70.431 Imposition of taxes; regulations.

(a) *Taxes.* Subchapter A of chapter 52 of the IRC imposes taxes on tobacco products, and cigarette papers and tubes manufactured in or imported into the United States. Occupational taxes are imposed by manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors. Subchapter D of chapter 78 of the Internal Revenue Code imposes a tax (equal to the inter-

nal revenue tax imposed in the United States upon the like articles of merchandise of domestic manufacture) on tobacco products, and cigarette papers and tubes of Puerto Rican and Virgin Islands manufacture brought into the United States and withdrawn for consumption or sale.

(b) *Regulations.* The procedural requirements with respect to matters relating to tobacco products, cigarette papers and tubes, and processed tobacco are contained in the regulations listed below:

(1) Part 71 of title 27 CFR relates to the procedure and practice in connection with the disapproval of applications for permits, and the suspension and revocation of permits, under chapter 52 of the Internal Revenue Code.

(2) Part 40 of title 27 CFR relates to the manufacture of tobacco products, cigarette papers and tubes, and processed tobacco, the payment of internal revenue taxes imposed by chapter 52 of the Internal Revenue Code on manufacturers of tobacco products and of cigarette papers and tubes, and the qualification of and operations by manufacturers of tobacco products, cigarette papers and tubes, and processed tobacco.

(3) Part 41 of title 27 CFR relates to tobacco products, cigarette papers and tubes, and processed tobacco imported into the United States from a foreign country or brought into the United States from Puerto Rico, the Virgin Islands, or a possession of the United States; the removal of cigars from a customs bonded manufacturing warehouse, Class 6; and the release of tobacco products, and cigarette papers and tubes from customs custody, without payment of internal revenue tax or customs duty attributable to the internal revenue tax.

(4) [Reserved]

(5) Part 44 of title 27 CFR relates to the exportation (including supplies for vessels and aircraft and transfers to a foreign-trade zone) of tobacco products, and cigarette papers and tubes, without payment of tax, or with benefit of drawback of tax, and the qualification of and operations by export warehouse proprietors.

(6) Part 45 of title 27 CFR relates to the removal of tobacco products, and